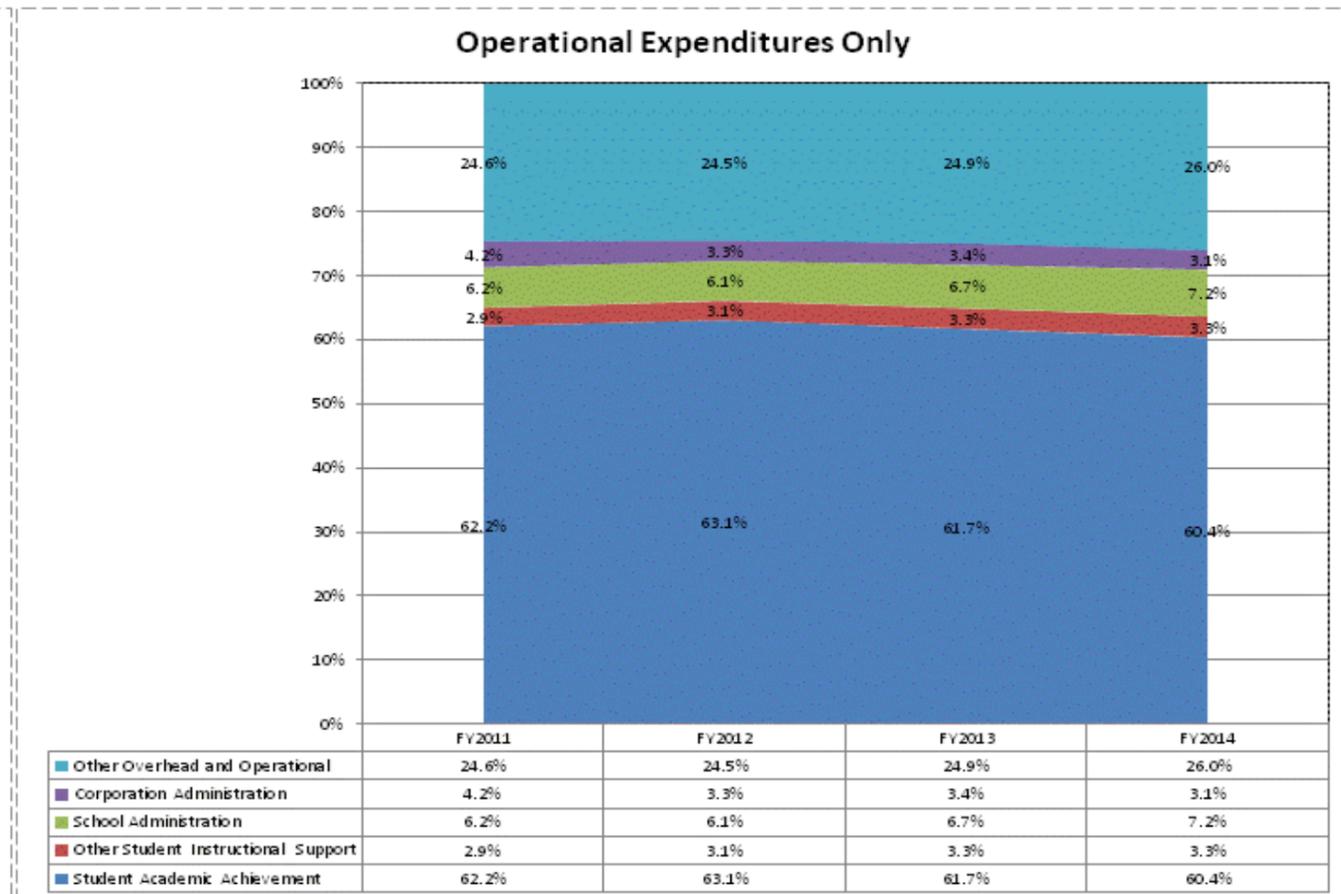
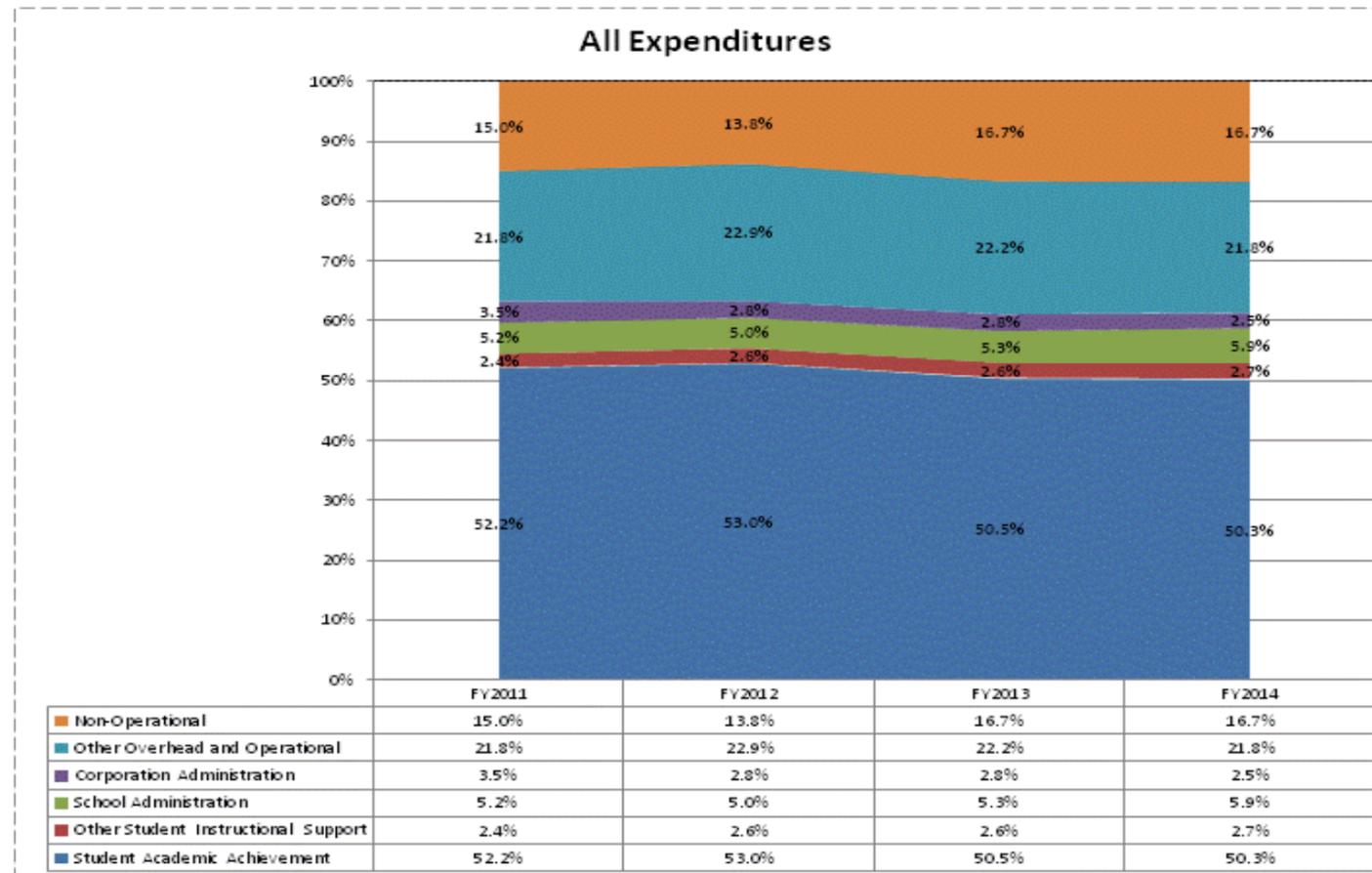


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Delaware Community School Corp (1875)**

Delaware Community School Corp (1875)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,005,133	49.0%	\$13,710,830	52.3%	\$12,276,252	50.5%	\$11,975,761	50.3%
Student Instructional Support	\$1,943,984	7.9%	\$2,184,619	8.3%	\$1,933,778	7.9%	\$2,048,629	8.6%
Overhead and Operational Nonoperational	\$6,096,508	24.9%	\$6,461,754	24.6%	\$6,068,366	24.9%	\$5,807,191	24.4%
Nonoperational	\$4,454,162	18.2%	\$3,873,615	14.8%	\$4,052,583	16.7%	\$3,990,085	16.7%
Grand Total	\$24,499,786		\$26,230,819		\$24,330,979		\$23,821,666	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.9%	60.6%	58.4%	58.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Delaware Community School Corp (1875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$249,132	\$531,115	\$442,635	\$470,904	89%	-11%	6%
11100 Regular Programs; Elementary	\$3,283,644	\$4,613,204	\$4,066,274	\$3,857,783	17%	-16%	-5%
11200 Regular Programs; Middle/Junior High	\$1,858,033	\$2,270,567	\$2,067,927	\$1,940,911	4%	-15%	-6%
11300 Regular Programs; High School	\$2,024,135	\$3,070,174	\$2,642,564	\$2,647,785	31%	-14%	0%
11420 Vocational Education; Agriculture B	\$113,245	\$168,164	\$126,748	\$138,956	23%	-17%	10%
11430 Vocational Education; Distributive Education	\$19,796	\$0	\$0	\$0	-100%	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$70,023	\$132,126	\$110,980	\$112,153	60%	-15%	1%
11470 Vocational Education; Business Education	\$81,001	\$128,445	\$137,328	\$137,919	70%	7%	0%
11590 Other Vocational Education Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$31,594	\$136,227	\$79,483	\$28,422	-10%	-79%	-64%
11910 Other Regular Programs; Competency Testing	\$7,305	\$9,189	\$3,295	\$7,140	-2%	-22%	117%
12110 Gifted And Talented; Gifted and Talented	\$82,858	\$37,590	\$332	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$53,735	\$37,497	\$36,243	N/A	-33%	-3%
12210 Mental Disabilities; Mild Mental Disabilities	\$135,341	\$175,563	\$319,062	\$348,279	157%	98%	9%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$42,589	\$93,929	N/A	N/A	121%
12340 Physical Impairment; Hearing Impairment	\$452	\$1,830	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$4,911	\$14,579	\$19,708	\$16,578	238%	14%	-16%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$7,603	N/A	N/A	N/A
12510 Culturally Different; Communication Disorders	\$146,171	\$192,899	\$204,774	\$184,543	26%	-4%	-10%
12520 Culturally Different; Compensatory	\$420	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$359,380	\$578,464	\$679,837	\$705,991	96%	22%	4%
12810 Special Education Preschool	\$0	\$0	\$0	\$61,875	N/A	N/A	N/A
12900 Other Special Programs	\$17,814	\$16,527	\$68,554	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$0	\$0	\$5,288	\$3,047	N/A	N/A	-42%
14300 Summer School Programs; High School	\$10,197	\$32,474	\$22,255	\$19,792	94%	-39%	-11%
15100 Enrichment Programs; Non-Credit	\$13,043	\$2,751	\$1,518	\$192	-99%	-93%	-87%
16100 Remediation Testing	\$7,557	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$97,873	\$80,383	\$9,766	\$12,203	-88%	-85%	25%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$103,837	\$204,909	\$223,035	\$139,648	34%	-32%	-37%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$420,942	\$564,509	\$432,034	\$329,556	-22%	-42%	-24%
22110 Improvement of Instruction; Service Area Direction	\$20,730	\$0	\$0	\$4,000	-81%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,107	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$11,846	\$15,422	\$4,979	\$600	-95%	-96%	-88%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,197	\$11,000	\$0	\$490	-85%	-96%	N/A
22210 Library/Media Services; Service Area Direction	\$9,734	\$9,403	\$11,712	\$13,285	36%	41%	13%
22220 Library/Media Services; School Library	\$236,212	\$262,857	\$162,740	\$135,899	-42%	-48%	-16%
22230 Library/Media Services; Audiovisual	\$3,222	\$4,447	\$1,382	\$1,516	-53%	-66%	10%
22250 Library/Media Services; Computer Assisted Instruction Services	\$90,292	\$115,324	\$93,206	\$119,511	32%	4%	28%
22290 Library/Media Services; Other Educational Media Services	\$6,773	\$4,953	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$61,196	\$148,108	N/A	N/A	142%
22360 Instruction, Related Technology; Network Support	\$10,377	\$2,271	\$31,709	\$74,590	> 500%	> 500%	135%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$12,811	\$6,482	N/A	N/A	-49%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$299,802	\$261,015	\$146,864	\$169,831	-43%	-35%	16%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$985	\$8,716	\$6,122	\$0	-100%	-100%	-100%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$45	\$0	N/A	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$246,841	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,088,821	\$13,710,830	\$12,276,252	\$11,975,761	19%	-13%	-2%
Student Instructional Support							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Delaware Community School Corp (1875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21220 Guidance Services; Counseling Services	\$335,222	\$450,134	\$352,484	\$368,641	10%	-18%	5%
21230 Guidance Services; Appraisal Services	\$74,969	\$103,960	\$89,424	\$80,514	7%	-23%	-10%
21320 Health Services; Medical Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$146,486	\$191,883	\$193,134	\$199,215	36%	4%	3%
21390 Health Services; Other Health Services	\$15,863	\$0	\$0	\$0	-100%	N/A	N/A
21420 Psychological Testing	\$0	\$0	\$0	\$1,555	N/A	N/A	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$50	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$1,006,581	\$1,438,592	\$1,298,737	\$1,398,705	39%	-3%	8%
24900 Other Support Services, School Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Student Instructional Support Total	\$1,579,121	\$2,184,619	\$1,933,778	\$2,048,629	30%	-6%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$12,587	\$11,187	\$10,316	3%	-18%	-8%
23120 Board of Education; Service Area Assistants	\$33,876	\$93,072	\$107,073	\$108,854	221%	17%	2%
23150 Board of Education; Legal Services	\$50,102	\$13,787	\$12,667	\$6,992	-86%	-49%	-45%
23160 Board of Education; Promotion Expenses	\$1,973	\$2,738	\$2,650	\$2,890	46%	6%	9%
23190 Board of Education; Other Governing Body Services	\$13,362	\$15,243	\$9,312	\$9,209	-31%	-40%	-1%
23210 Executive Administration; Office of The Superintendent	\$287,502	\$311,554	\$235,610	\$232,884	-19%	-25%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$67	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$8,426	\$9,535	\$7,095	\$9,371	11%	-2%	32%
25110 Fiscal Services; Office of The Business Manager	\$136,348	\$89,678	\$138,323	\$139,729	2%	56%	1%
25191 Other Fiscal Services; Refund of Revenue	\$218	\$4,951	\$3,013	\$1,431	> 500%	-71%	-53%
25193 Other Fiscal Services; Printed Forms	\$7,519	\$2,694	\$676	\$436	-94%	-84%	-35%
25195 Other Fiscal Services; Bank Account Service Charge	\$923	\$0	\$570	\$428	-54%	N/A	-25%
25196 Other Fiscal Services; Cash Change	\$2,225	\$950	\$1,475	\$1,375	-38%	45%	-7%
25199 Other Fiscal Services; Other	\$0	\$50,647	\$0	\$0	N/A	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$18,707	\$7,232	N/A	N/A	-61%
25750 Personnel Services; Health Services	\$558	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$111,683	\$61,799	N/A	N/A	-45%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$559	\$2,599	\$4,814	N/A	> 500%	85%
25920 Ditch Assessments	\$267	\$3,893	\$4,758	\$4,588	> 500%	18%	-4%
25990 Other Support Services, Central	\$2,242	\$188,748	\$1,812	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,880,511	\$2,190,550	\$2,082,552	\$2,255,830	20%	3%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,380	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$449,214	\$318,876	\$118,783	\$96,292	-79%	-70%	-19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$689	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$78,443	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,104	\$330	\$768	\$5,460	76%	> 500%	> 500%
26600 Operation and Maintenance of Plant Services; Security Services	\$25,462	\$34,380	\$29,425	\$72,589	185%	111%	147%
26700 Operation and Maintenance of Plant Services; Insurance	\$152,384	\$174,482	\$153,815	\$161,265	6%	-8%	5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$2,687	\$1,107	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$166,290	\$185,897	\$143,345	\$157,546	-5%	-15%	10%
27100 Student Transportation; Vehicle Operation	\$471,323	\$677,637	\$686,210	\$615,177	31%	-9%	-10%
27200 Student Transportation; Monitoring Services	\$36,013	\$52,476	\$72,314	\$67,774	88%	29%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$325,091	\$404,446	\$476,568	\$532,729	64%	32%	12%
27400 Student Transportation; Purchase of School Buses	\$502,379	\$446,601	\$522,021	\$86,740	-83%	-81%	-83%
27500 Student Transportation; Insurance on Buses	\$13,477	\$0	\$32,380	\$27,702	106%	N/A	-14%
27900 Student Transportation; Other Student Transportation Services	\$28,746	\$38,174	\$21,506	\$32,256	12%	-16%	50%
27910 Student Transportation; Bus Driver Training	\$2,082	\$361	\$1,085	\$428	-79%	19%	-61%
31100 Food Services Operations; Service Area Direction	\$0	\$28,487	\$50,582	\$52,666	N/A	85%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$395,435	\$460,092	\$428,009	\$433,347	10%	-6%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Delaware Community School Corp (1875)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$464,731	\$550,213	\$515,190	\$508,805	9%	-8%	-1%
31900 Other Food Services	\$75,222	\$97,011	\$64,604	\$98,236	31%	1%	52%
Overhead and Operational Total	\$5,634,271	\$6,461,754	\$6,068,366	\$5,807,191	3%	-10%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$408	\$0	\$0	N/A	-100%	N/A
33200 Community Recreation	\$0	\$29,029	\$16,785	\$26,226	N/A	-10%	56%
33400 Athletic Coaches	\$251,505	\$307,080	\$286,431	\$291,033	16%	-5%	2%
33930 Latch Key Kid Program	\$0	\$0	\$127,998	\$139,984	N/A	N/A	9%
33990 Other Community Services; Other	\$122	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$6,294	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$22,391	-\$6,333	\$11,043	\$55,506	148%	N/A	403%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$28,131	\$8,090	\$2,585	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$555,612	\$1,045,218	\$746,195	\$872,796	57%	-16%	17%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$75,865	\$80,258	\$221,610	\$221,610	192%	176%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$15,590	\$19,859	\$7,229	\$9,640	-38%	-51%	33%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$178,833	\$97,557	\$170,552	\$156,174	-13%	60%	-8%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,932	\$45,156	\$76,572	\$104,886	> 500%	132%	37%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$330,603	\$233,349	\$124,386	\$207,811	-37%	-11%	67%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,344	\$9,630	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$25,000	\$180,000	\$320,000	\$110,000	340%	-39%	-66%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$160,000	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$28,789	\$28,204	N/A	N/A	-2%
52100 Debt Services; Interest on Debt; Bonds	\$185,069	\$244,833	\$312,658	\$98,968	-47%	-60%	-68%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$259,440	\$0	\$0	\$0	-100%	N/A	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,275,042	\$1,170,000	\$1,370,000	\$1,455,585	-36%	24%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$402,688	\$224,803	\$145,226	N/A	-64%	-35%
54200 Common School Fund; Principal	\$0	\$0	\$0	\$61,275	N/A	N/A	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$1,118	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,448	\$4,043	N/A	N/A	179%
60700 Nonprogramed Charges; Scholarships	\$1,800	\$500	\$3,500	\$0	-100%	-100%	-100%
Nonoperational Total	\$4,388,280	\$3,873,615	\$4,052,583	\$3,990,085	-9%	3%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$110,327	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$977,154	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$4,557	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,382,005	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,831	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$322,418	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,809,293	\$0	\$0	\$0	N/A	N/A	N/A